

*Geo. M. Jones*

OBERLIN COLLEGE

---

# ANNUAL REPORTS

1896



# ANNUAL REPORTS.



THE NEWS PRESS  
OBERLIN, O.



## REPORT OF THE CHAIRMAN OF THE FACULTY.

TO THE BOARD OF TRUSTEES:—

The resignation of President Ballantine, in June last, left the College without any one person charged with the responsibility of performing his manifold duties. The Trustees elected Ex-President Fairchild as their presiding officer, and the General Faculty elected Professor H. C. King as their chairman. At the opening of the Fall term, in September last, however, Professor King resigned this position, and the present writer was chosen in his place. He was also made Chairman of the Council and of the College Faculty.

The limited duties of a temporary chairman of the Faculty render it unnecessary, and even inappropriate, that his report should cover the larger questions of university policy and management. There are, however, some matters of information concerning the work of the past year which it may be desirable to bring forward.

**Resignations.** The Faculty contemplate with the deepest regret, the retirement of President Ballantine from his active work in the College. During all the associations of the eighteen years of his service here, whether as Professor or as President, they have admired his fine spirit, his careful scholarship, the happy grace of his public expressions, the courtesy and warmth of his personal intercourse, and above all his earnest embodiment, in his own convictions and endeavors, of the best aims in educational work which are cherished here. To lose one who has been such an active force in these directions is a curtailment of our resources which we can ill afford. We regret that he does not see his way to accept the invitation of the Trustees, seconded by the petition of the entire student body in the Theological Seminary, to continue in active work here.

At the last Commencement, Professor James Monroe completed the long period of his active service as a member of the Faculty. He graduated from College here in 1846, and from the Seminary in 1849. Immediately after this he was appointed Professor of Rhetoric and Belles Lettres, a position which he continued to fill until he was sent abroad by President Lincoln as United States Consul at Rio Janeiro in 1863. After some twenty years of public service as Consul and Member of Congress, he was appointed Professor of Political Economy and History, and has served for thirteen years in this position, making a total of twenty-seven years of pro-



fessorial labors here. We rejoice that he still remains among us, and is using his undiminished powers in writing of public events in which he has participated, and of public men with whom he has been brought in contact. We are not likely to overestimate the humanizing and uplifting influence which he has exercised upon our student body, by his large mindedness, his large heartedness and his wide experience in public affairs.

We are called upon to record the death of Miss Mary F. Fairchild, the daughter of Ex-President Fairchild, who has for many years been a member of the Woman's Board of Managers, and the Matron of Baldwin Cottage. The Register of the Graduates from the different departments of Oberlin College, published just before our jubilee celebration, in 1883, was the work of her hands. Her effective services to the College, in many ways that are unknown to the public, will be greatly missed.

**Appointments.** The only appointments needing mention are those made in the College Faculty at the last annual meeting (one year ago) as follows:

Thomas N. Carver, Ph.D., was reappointed for two years as Associate Professor of Economics and Sociology.

Wilfred W. Cressy, A.M., was reappointed for two years as Associate Professor of English.

Fred M. Tisdell, A.M., was reappointed for one year as Associate Professor of Rhetoric and Oratory.

Cleveland K. Chase, A.M., was appointed for one year as Instructor in Latin.

Robert A. Millikan, Ph.D., was appointed for one year as Instructor in Physics, but before entering upon his duties sought a release from his engagement in order to accept an opening at the University of Chicago.

Miss Eva M. Oakes was reappointed for one year as Instructor in Drawing and Painting.

**Work of the Year.** The work of the College in all its departments has been vigorous and prosperous during the past year. Every teacher has been using to the utmost the facilities at his command for the work of instruction.

The reports of this work, on the part of the individual professors, would read very similarly to those which have been published in connection with the President's reports in recent years; and it is proposed not to publish them the present year.

The spirit of work on the part of the students has been very commendable, and there have been few exceptions to the almost universal good order. We are happy in having so high a standard of conduct and convictions, along with plenty of independence, as prevails throughout the mass of our students. The mature judgment of the student body upon questions of or-



der and propriety is practically correct; and we find no more efficient factor in securing what is desired than an appeal to that mature judgment.

During the early part of the winter a series of special religious services were held, which were beneficial in their results. The regular services of our churches, however, are always quickening and inspiring and are a prime factor in the establishment of character.

**Material Equipment.** Our buildings are in good condition, and are well looked after by the new Superintendent of buildings and grounds, Mr. Folk.

The scientific collections and apparatus are constantly increasing, though at present scarcely more expense can be put upon them than is barely needed for their preservation. The generosity of a few friends demands mention, especially that of Mr. E. S. Steele, who has this time sent in 800 species of plants collected by Professor M. E. Jones, in Utah and the Western States; that of our Trustee, Mr. Barber, for \$100 worth of plants from St. Croix, W. I., collected by A. E. Ricksecker; and that of Rev. E. H. Richards, for a large collection of ethnological material from the Inhambane country in S. E. Africa. Time, as well as money, is an element in securing such material; and in preparation for the broader work of the future, we cannot afford to let all opportunities for securing these treasures pass by. In laboratory equipment, our most imperative need is in physics.

**Attendance** The catalogue published in May, 1896, shows that never before in the history of the College were there so many students in the regular College classes as during the year '95-'96, the total being 439, as against 371 for the previous year. All of these students are upon an entire equality as to preparation and rank, whether in the classical, philosophical, or scientific course. Quite a number from other colleges were admitted to advanced standing here.

In the Theological Seminary the attendance was 64 against 65 the previous year; in the Academy, 469 against 533; in the Conservatory, 412 against 438; and in the entire institution 1411 against 1422 of the previous year. The decrease is the most considerable in the Academy, and there will be a further decrease there the present year. The explanation is evidently twofold: first, the work done by the high schools is constantly improving and being brought into better agreement with the requirements for admission to College. Second, the specially hard times are compelling people to economize by keeping their children in their home schools instead of sending them away for the better preparation which they would get in the Academy. This latter reason, we hope, is temporary, but the former is likely to act permanently.

**Advertising.** During the last spring term Professor Shaw was detailed to visit High Schools, especially those in Ohio, to keep the College in

touch with the teachers and to confer with students who were planning to take a college course. Professor Cressy performed this service for two years previously. Some positive results of this work are known, and others may follow later. In the long run this is desirable and necessary work, but it may not be necessary every year.

One of the most effective publications which our representatives have had to use is an illustrated pamphlet prepared some three years ago, and now exhausted. The question of preparing another, and continuing the visitation, is an important one. Considerable outlay is involved.

An illustrated Calendar for office use, similar to that for 1896, was printed for 1897, and has proved a welcome article wherever sent.

**Finances.** A step most reluctantly decided upon by the Trustees and Faculty a year ago was the raising of the tuition in the College Department to fifty dollars a year, it having been forty dollars previously. The results thus far during the present year show that the step was an effective one, not defeating itself by reducing the attendance, but bringing in an increased revenue to the College Department of about \$5,000 for the year.

This gain, however, has been neutralized, so far as the general budget is concerned, by losses in other departments. The reduced attendance in the Academy, already alluded to, has reduced the income of that department, so that it is necessary to dispense with one tutor's work and salary, in order that it may keep within its own income. It will be unable to contribute any surplus next year toward the general or university expenses. In 1895-6 it contributed \$2,562. As the remaining departments do not contribute to the general expenses, and as the endowment for general expenses is inadequate, there is left only the surplus from the College Department to apply toward the deficit in those expenses. This surplus is estimated for next year ('97-8) at \$6,256. Last year ('95-6) it was only \$1,200. But even with this increased contribution, the general expenses will not be fully met, owing to reduced income from endowment, due to the prevailing financial depression. The exact figures involved may be seen in the prepared budget, to be presented at the coming annual meeting of the Trustees. Under these conditions the pressure is strong upon the College Department to curtail its expenditures still farther. Since 1893-4 the College Department has reduced its annual expenses \$6,600. Obviously there is a limit beyond which this curtailment can not go without disaster, and the present arrangements must be considered as temporary.

In this connection it may be well to direct attention to the "Trustees' Scholarships" as they are called. When the charges upon students were raised from thirty to forty dollars per year, it was felt necessary to provide an increase in the beneficiary funds. This was done, not by raising an endowment for such funds, but by a decision that a certain portion of the



increased income should be distributed as beneficiary funds. That practice has been continued to the present time. There was no increase in these beneficiary funds when the charges were raised to fifty dollars in the College Department. Ought we not to provide a special endowment for *these* scholarships at least, so that all the money, once paid in as income, should be available as such?

**Summer School.** A new plan has been inaugurated whereby the College is to assume the financial responsibility and the management of the summer school, instead of placing it in the hands of two or three Professors. The purpose is to add courses which will benefit school teachers in a pedagogical direction while continuing the opportunities for our own students to make up back work. Of course no deficit in its budget will be allowed.

**Heating and Lighting.** A careful study is being made by the Prudential Committee of the possibility of economizing by the erection of a central establishment for heating and lighting all the college buildings about the campus. No recommendation upon the subject can be presented at the coming meeting.

**Hotel Property.** In accordance with the directions of the Trustees, several plans and estimates of cost for improving the Park Hotel, in Oberlin, have been secured and will be presented at the coming meeting.

**Constitution.** Some recommendations may be expected from the Faculties concerning their composition, scope, and relations with each other.

Respectfully submitted,

ALBERT A. WRIGHT,  
*Chairman of the Faculty.*

*March 4, 1897.*

## REPORT OF THE LIBRARIAN.

*To the Chairman of the General Faculty:—*

SIR: The report of the Treasurer of the College now gives the receipts and expenses of the Library in such detail that I shall hereafter omit this statement from my report. I desire, however, to call the attention of the Trustees to the very difficult financial problem which the Library is facing. Through no fault of the Library management, but through a failure some years ago to make provision for the running expenses of the Library, a large amount of indebtedness was incurred. Beginning with September 1, 1893, the salaries of the Librarian and head cataloguer have been paid from University funds, and since that date the indebtedness of the Library has been slowly reduced.

The following table shows the financial condition of the Library on September 1, 1893, and on the same date in each following year:

### INDEBTEDNESS OF THE LIBRARY—GENERAL EXPENSES.

1893.....	\$1,798.88
1894.....	1,405.82
1895.....	1,586.05
1896.....	1,243.99

These advances from the Treasurer must be met by saving from the Library's income. In three years we have saved \$550. At the same rate it will take nearly seven years to meet the present deficit. Meanwhile the work of the Library is hampered, and we are obliged to defer everything not absolutely urgent. If this excess of expenditures over receipts had occurred in any other department it would have been charged off at the end of the year into the general deficit. If proper provision for the running expenses of the Library had been made earlier this deficit would never have occurred. The Library Committee was not responsible, for the situation was clearly pointed out two years before it was actually reached. It would seem, therefore, only fair that the Library should be released from the burden whenever the Trustees have funds available for that purpose. Meanwhile expenses will be kept as low as possible, even though many important lines of work are passed over.

### PRESENT FUNDS YIELD INSUFFICIENT INCOME.

The total income of the Library for books is derived from the income of its endowments. The amount of income from this source during the



past year was only \$703.68. A portion of this is limited by the conditions of gift to special classes of books not directly related to subjects taught in the institution. After setting aside from the income such sums and making provision for periodicals and continuations, the remainder, about \$350, is divided among the departments of instruction in the College, the Theological Seminary and the Academy. The inadequacy of this amount is too apparent to need comment. Instead of \$350 we should have \$5,000.

To secure this result we must have an endowment of \$100,000. The good which such a fund would do can hardly be overstated: it would quicken the spirit of sound learning, would make our instructors more content with the limitations they labor under in other directions, and would make our students feel that the equipment provided for research work was adequate to meet the demands which are made. For these, and many other reasons, the demand for such funds is urgent. Gifts of \$5,000 from a large number of alumni and friends for this purpose would greatly encourage the workers here.

Of equal importance to the Library is an endowment to meet current expenses. These, including salaries, binding, supplies, heat and light, amount to about \$4,200 annually. This expense is a heavy burden upon the current income of the College, and it would be a great relief to the funds available for current expenses of a general character if these charges could be met by an endowment. Such an endowment would directly benefit every student in the institution. The attention of those who wish to benefit all departments by their gifts is directed to this opportunity.

#### ADDITIONS TO THE LIBRARY.

At the beginning of the year the Library contained 33,135 bound volumes. During the year there were added 2,082 volumes, making the total at the end of the year 35,219. Besides these there were added more than 2,500 pamphlets, making the estimated number in the collection more than 32,500 of which 19,125 are catalogued. The increase in bound volumes is made up of books given (1,046) and books purchased (1,036). Of those purchased, the various funds supplied the following numbers: Holbrook, 235; Wrisley, 321; Harkness, 214; Class of 1885, 46; West, 15; other funds, from one to fifteen each.

#### WORK OF THE YEAR.

During the year the Library was open 300 days, and 14,450 books were drawn for home use. The number of readers during the year was 67,129, an average of nearly 300 for each day of the school year. What proportion of the students of each department of the College use the Library can never be told, as the only personal record kept is that of persons drawing books for home use. Many others frequent the Library to consult books of reference and other works, or to read some of the 200 periodicals to which there

is ready access. There can be little doubt that every student in every department feels the helpful influence of the Library.

#### WORK OF THE LIBRARY STAFF.

The assistants in charge of the delivery desk have kept the records of attendance and circulation, attended to the routine work of their department, and replaced on the shelves all books returned or left on the reading-room tables. In addition they have collated every book added, put into each its appropriate label, supplied the pockets to hold the cards used for drawing the books, and embossed each plate and certain designated pages in every volume. Such precautions make the Library reasonably secure against theft. Moreover, they have given the shelves a frequent examination, to detect misplaced books and to keep the shelves in good order. Free access on the part of all students to every part of the Library results in much misplacement of books by careless or ignorant persons. A misplaced book is practically for library purposes a lost book. Such misplacements are very frequent, and the force available to look after the shelves is very inadequate. With the constant increase of the Library it is only a question of time when some restriction of the privilege of free access to every part of the Library will be necessary. Meanwhile we must labor under some inconveniences in the way of disorderly arrangement.

The assistant in charge of the accession work has entered in the accession book all bound volumes received, has written the cards used in drawing books from the Library, and placed upon the back of each new book the label indicating the place of that volume in the general system of arrangement. In addition she has prepared for the binder 256 volumes of new binding and 307 volumes sent for repairs, each volume of which was carefully examined before sending to see that title-page, contents, index, text and plates were perfect. When the books are returned, the same process is repeated, since binders cannot be trusted to do correct work.

The cataloguers have during the past year classified, shelf-listed and catalogued 2,687 bound volumes and 3,974 pamphlets, a total of 6,661, a number slightly in excess of our additions, thus somewhat reducing the uncatalogued portion of the Library. There remain, however, about 4,000 bound volumes and 15,000 pamphlets still uncatalogued. The total number of cards for the catalogue written during the year was 10,726, while 4,952 cards written in previous years were withdrawn from the catalogue for corrections or additions. The cataloguers, moreover, arranged these cards and gave them their place in the catalogue, a work which must be done as opportunity offers, while the catalogue is in constant use, and which requires a very clear head and good judgment in order not to bring confusion to the arrangement of the cards.



The Librarian, besides the general supervision of all the work, has special responsibility for the ordering of all books, payment of all bills, and care for the large and varied correspondence which comes directly or is referred to him, requiring more than one thousand letters yearly, besides the usual formal acknowledgements. In addition, he is reference librarian, with the constant interruptions which such service involves.

#### IMPROVEMENTS OF THE YEAR.

At the close of the school year it was evident that for the coming year more room must be provided for readers. The entire east side of the reading-room had been filled with bookcases, and the tables occupying the rest of the room, though crowded together so closely as to render them difficult of access, were insufficient in number for the readers who daily resorted to the reading-room. Accordingly, during the vacation the floor of the reading-room was cleared by removing the cases to the large room on the first floor occupied by the Museum. About 10,000 volumes were selected as being in less frequent use, and placed in these cases. From the necessities of the case, to these books the general public is not granted access, but any volume desired is brought up whenever it is called for. To have one-fourth of the Library so inconveniently located is of course very undesirable, and has greatly increased the work of the Library staff. But the relief has also been great. A very much greater number of readers can be provided with chairs and tables. Far better order is observed, and no one would think for a moment of going back to the former arrangement.

Notwithstanding all this increased capacity for seating readers, even now there are periods in every day when from twenty-five to fifty readers must remain standing. It is evident that in the near future the entire building will be required for Library purposes. When this takes place a stack must be erected in the room now occupied by the Museum. This stack, which will be permanent, should not be erected of wood, as the building already affords all the opportunities for fire which it is wise to offer, but should be constructed of steel in the latest improved style with floors of hammered glass. Such a stack, sufficient to accommodate the books in the cases mentioned above, and with room for the additions of the next three or four years, could be erected for \$1,700 or \$1,800. A gift of \$2,000 would enable the College to build it, and provide the most approved noiseless floor covering for the Library. If this could be done, our usefulness to the student body would be nearly doubled.

Another improvement was the construction of an office for the Librarian in the lobby over the front entrance. This arrangement has brought together the cataloging force, and has added to its efficiency. It also affords shelf-room for about one thousand volumes, and releases an equal amount of shelf-room in the main stack.



Taken altogether the year has been one of progress and of encouragement. Repeated gifts of money or of books from alumni and other friends have made manifest the kindly interest of a large circle in the prosperity of the Library. I cannot doubt that someone sometime will give it an adequate endowment, that it may be properly equipped to render the largest possible service to our students.

Respectfully submitted,

AZARIAH S. ROOT.

# Treasurer's Statement.

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1896.

## *Treasurer's Statement.*

TO THE BOARD OF TRUSTEES OF OBERLIN COLLEGE:—

The Treasurer of the College submits his Annual Statement for the year ending August 31, 1896, as follows:—

The Funds separately invested are:—

	PRINCIPAL.	INCOME.
University Endowment (part of)—		
University houses and lands.....	\$18,626.00	
Construction account—Baldwin Cottage .....	13,470.31	\$594.08
"                "            Talcott Hall .....	14,750.77	1,550.92
C. G. Finney Memorial Fund—		
Mortgages .....	64,555.68	3,761.64
Straus Fund—		
Oberlin real estate.....	40,000.00	2,106.31
Foltz Tract Fund—		
Bonds .....	547.43	24.85
Totals .....	\$151,950.19	\$8,237.80

The other Funds are invested as a whole. A summary statement of these investments with the net income thereof, is as follows:—

	PRINCIPAL.	INCOME.
Notes and mortgages .....	\$592,823.24	\$36,941.99
Stocks, bonds and collateral loans.....	80,655.97	3,560.17
Real estate.....	156,743.42	
Advances to sundry accounts.....	14,199.17	
Cash in banks .....	1,277.12	158.78
Cash in Treasurer's office .....	753.98	
Totals of general investments.....	\$846,452.90	\$40,660.94
Totals of special investments .....	151,950.19	8,237.80
	\$998,403.09	\$48,898.74

The above investments are stated in detail, beginning at page 34 of this report.

During the year the sum of \$4,010.73 was received from a final settlement of the insurance claims on the Ladies' Hall. From this the sum of \$1000 was set aside to pay for relaying the tile roof of Baldwin Cottage; the sum of \$580.88 was used to improve the plumbing in Talcott Hall; and the balance (\$2,429.85) was credited to the account of Advances to Construction of Talcott Hall.

The net income of the general investments (\$40,660.94) has been divided at the rate of  $4\frac{97}{100}\%$  among the funds to which they belong. The fraction (\$19.85) was credited to the University account.

The following summary shows the receipts and payments of the University, College, Academy, and Theological Seminary:—

	RECEIPTS.	PAYMENTS.	SURPLUS.	DEFICIT.
University . . . . .	\$11,144.51	\$23,107.33		\$11,962.82
College . . . . .	35,333.14	33,445.55	1,857.60	
Academy . . . . .	16,887.15	14,309.10	2,578.05	
Seminary (Theol.) . . . . .	11,572.06	12,400.93		828.87
	<u>\$74,936.86</u>	<u>\$83,292.90</u>	<u>\$4,435.65</u>	<u>\$12,791.69</u>
		74,700.76		4,435.65
Balance showing deficit for the year, which has been charged to the General Fund . . .		\$ 8,356.04		<u>\$8,356.04</u>

*Gifts have been received during the year as follows:—*

#### GIFTS FOR IMMEDIATE USE.

- ✕ From J. E. Ingersoll, \$100.00 for current expenses.
- ✕ From F. N. Finney, \$50.00 for the publication of the Oberlin College Calender for 1896.
- ✓ From Mrs. F. C. Nichols Baier, \$5.00 for the building account of Lord Cottage.
- ✕ From the estate of Mrs. A. C. Jennings, of Oberlin, \$390.56, her bequest to the building account of Council Hall.
- ✓ From unknown donors in Michigan, \$316.72, through E. B. Fairfield, for the Theological Seminary.

Subscriptions for G. F. Wright's research fund, from

✕ J. N. Topliff . . . . . \$ 25.00 ✕ T. E. Burton . . . . . \$ 335.00

For beneficiary aid in the Theological Seminary, from

✕ James C. Stout . . . . . \$25.00 ✕ Mrs. Rebecca Webb . . . . . \$100.00  
 ✕ Mrs. Avery and Mrs. Tracy . 100.00 ✕ Thomas Wilson . . . . . 25.00  
 ✕ Pilgrim Church, Cleveland . . 44.34 ✕ F. H. Richardson . . . . . 5.00



For the support of the Slavic Department in the Theological Seminary  
from

✓ Thomas Wilson.....	\$ 25.00	✓ J. L. Severance.....	\$ 10.00
✓ Professor and Mrs. Olney....	100.00	✓ Mrs. Mary Severance.....	10.00
✓ Dudley Allen.....	25.00	✓ A. I. Root.....	25.00
✓ S. C. Smith.....	50.00	✓ Julius King.....	5.00
✓ R. K. Hawley.....	300.00	✓ Mrs. J. L. Taylor.....	100.00
✓ Pilgrim Church, Cleveland....	44.35	✓ Miss M. A. Dickinson.....	75.00
✓ Michigan W. H. M. U.....			68.84
✓ Ohio.....			114.45
✓ New York.....			50.00
✓ Akron.....			20.00
✓ Through the Congregational Education Society.....			461.50
✓ From unknown donors through T. Y. Gardner.....			1,295.00

For the support of the English Course in the Theological Seminary,  
from

✓ E. J. Goodrich.....	\$ 50.00	✓ M. G. Dick.....	\$ 10.00
✓ Sydney Strong.....	70.00	✓ A. G. Comings.....	25.00
✓ W. H. Rollin.....	10.00	✓ C. A. Coffin.....	100.00
✓ George Gadsby.....	10.00	✓ G. R. Berry.....	10.00
✓ Marcus Lyon.....	200.00	✓ J. H. Wilkins.....	5.00
✓ E. P. Johnson.....	50.00	✓ T. Mitchell.....	10.00
✓ Dudley Allen.....	50.00	✓ C. F. Wiseman.....	5.00
✓ A. H. Currier.....	25.00	✓ C. W. Grupe.....	10.00
✓ First Cong'l Church, Oberlin.	42.50	✓ Mr. and Mrs. Strong.....	150.00
✓ C. J. Dole.....	10.00	✓ E. W. Andrews.....	10.00
✓ Deacon Strong.....	2.00	✓ James Fairchild.....	25.00
✓ James Brand.....	25.00	✓ Jabez Burrell.....	10.00
✓ H. F. Wilkins.....	5.00	✓ G. L. Evans.....	10.00
✓ L. H. Field.....	66.67	✓ E. I. Bosworth.....	35.00
✓ N. B. West.....	100.00	✓ Julius Parsons.....	10.00
✓ E. L. Pickard.....	300.00	✓ T. J. Collier.....	25.00
✓ Cong'l Education Society....	400.00	✓ Cong'l Church Unionville, O.	5.11
✓ F. L. Lewis.....	10.00		

*The total amount of these gifts for immediate use is \$6,630.06, as is also stated on page 28 of this report.*

#### GIFTS TO FORM NEW FUNDS OR INCREASE OLD ONES.

✓ From P. L. Kaiser, of Cleveland, O., \$206.00; a subscription to the Dascomb Professorship.

✓ From A. T. Swing, \$100.00; a subscription to the Fairchild Professorship.

✓ From E. A. West, Chicago, \$50.00; a subscription to the Alumni Fund.  
 ✓ From Marx Straus, of Elyria, O., the Park House block in Oberlin, valued at \$40,000.00, to form a University Endowment Fund; now carries an annuity.

✓ From the estate of Mary E. Wardle, of Elgin, Ill., \$1,250.00; her bequest to found a Scholarship.

✓ From H. H. Johnson, of Cleveland, O., \$275.00; a subscription to the Library Endowment Fund of the class of '85.

✓ From P. P. Safford, of New York City, \$120.00; a subscription to the Library Endowment Fund of the class of '85.

*The total amount of these gifts to capital account is \$42,001.00 as is also stated on page 28 of this report.*

The accounts hereinafter presented are: first, a set of tables showing the current income and expenses of each Department in detail and a summary statement thereof, accounts relating to *general* objects or to specific objects of *general* interest being placed under the heading "University"; second, a general statement of all receipts and disbursements by the Treasurer, except changes of investments; third, a list of all the Funds and Balances in the care of the Treasurer showing their amounts at the beginning and end of the year; and fourth, a classified list of the properties or assets in the hands of the Treasurer, exclusive of buildings, grounds, apparatus, etc., in use for college purposes.

JAMES R. SEVERANCE, *Treasurer*.

*Oberlin, Ohio, March 1, 1897.*

*Statement of Receipts and Payments by Departments.***THE UNIVERSITY.****INCOME.**

From invested funds.....	\$ 3,183.58	
Interest on subscription notes.....	610.50	
Real estate, rents.....	1,703.75	
From Boarding Halls.....	2,425.45	
Rents of houses and lands not valued.....	468.46	
Rent of Plumb farm.....	1,084.05	
West Virginia oil lease.....	1,370.74	
Finney Biography, copyright.....	44.48	
Surplus income Lord, Cowles and Hinchman funds..	43.50	
Refund of annuity.....	60.00	
Gifts for current expense.....	150.00	
Total income.....	—————	\$11,144.51

**EXPENSE.**

## Salaries—

Administration .....	\$ 3,700.00	
Treasurer's office.....	4,280.00	
Library .....	1,975.00	
Gymnasium .....	2,535.00	
Art School (part) .....	130.00—	\$12,620.00
Clerks .....	299.01	
Stationery and printing net)....	1,386.93	
Advertising .....	232.39	
Postage .....	894.30	
Fuel and lights.....	1,071.73	
Buildings and grounds, care and repairs.....	2,398.74	
Annuities .....	2,083.30	
Men's Gymnasium.....	428.79	
Women's " .....	570.84	
Endowment Committee.....	205.07	
Outside representation.....	198.37	
Sundry taxes.....	315.16	
Sundry expense .....	402.70—	\$10,487.33
Total expense.....		\$23,107.33



## Special Accounts:—

*Receipts.*

From estate of Mrs. A. C. Jennings.....	\$ 390.56	
Balance Ladies' Hall insurance.....	4,010.73	
Art School fees.....	556.50	
Special instruction in elocution.....	358.00	
Term bills, Teachers' Course, Woman's Gymnasium.	1,537.95	
Jennie Allen Nurse Fund.....	49.70	
Jones Loan Fund, loans returned.....	135.00	
“ “ “ interest.....	49.70	
Scholarship Funds, from investments.....	1,323.41	
Gift for Lord Cottage Construction Account.....	5.00	
Total receipts for special accounts.....	—————	\$8,416.55

*Payments.*

Improvements in Talcott Hall plumbing.....	\$ 580.88	
Advances to Talcott Hall repaid (part) .....	2,429.85	
Art School .....	556.50	
Special instruction in Elocution .....	291.00	
Teachers' Course, Woman's Gymnasium.....	1,326.20	
Jones Loan Fund (loans made).....	180.00	
To holders of scholarship orders.....	1,386.00	
Advances to scholarships returned (part).....	492.79	
Advances to Lord Cottage repaid (part) .....	5.00	
Total payments for special accounts ....	—————	\$7,249.02

## THE COLLEGE.

## INCOME.

From invested funds.....	\$17,552.08	
Term bills.....	15,881.95	
Diplomas .....	419.40	
Chemical laboratory fees.....	594.84	
Botanical “ “ .....	373.87	
Zoölogical “ “ .....	511.—	
Total income.....	—————	\$35,333.14

## EXPENSE.

Salaries .....	\$26,888.92	
Clerks .....	200.53	
Stationery and printing.....	119.23	
Postage .....	66.80	
High School representation.....	221.29	
Fuel and lights.....	650.34	
Buildings and grounds, care and repairs.....	1,198.25	
Chemical laboratory.....	400.16	
Botanical " .....	373.87	
Zoölogical " .....	482.82	
Museum .....	534.26	
Herbarium .....	291.44	
Apparatus .....	100.00	
Alumni dinner.....	354.18	
Sundry expense, Perkins Fund .....	236.10	
Trustee scholarships.....	919.35	
Avery scholarships .....	228.00	
Oberlin College scholarships.....	210.00	
Total expense.....	—————	\$33,445.54

## Special Accounts:—

*Receipts.*

The G. F. Wright Research Fund.....	\$ 360.00	
Scholarship Funds, from investments .....	422.45	
Total receipts for special accounts.....	—————	\$782.45

*Payments.*

Expenses of Prof. Wright.....	\$ 519.52	
To holders of scholarship orders.....	417.00	
Old scholarships retired.....	424.00	
Advances to scholarships returned (part).....	62.45	
Total payments for special accounts....	—————	\$1,422.97

## THE ACADEMY.

## INCOME.

Term bills.....	\$16,887.15
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## EXPENSE.

Salaries.....	\$12,475.82	
Clerks .....	202.27	
Stationery and printing.....	138.78	
Postage .....	113.85	
Fuel and lights.....	239.81	
Buildings and grounds.....	347.67	
Apparatus .....	7.90	
Trustee scholarships.....	783.00	
Total expense.....		\$14,309.10

## THE THEOLOGICAL SEMINARY.

## INCOME.

From invested funds.....	\$ 9,996.62	
Term bills.....	1,180.50	
Diplomas .....	40.00	
Chapin insurance dividend.....	38.22	
Gifts for current expense.....	316.72	
Total income.....		\$11,572.06

## EXPENSE.

Salaries .....	\$10,100.00	
Clerks .....	24.51	
Stationery and printing.....	83.50	
Postage .....	13.65	
Advertising .....	77.35	
Fuel and lights.....	820.15	
Buildings and grounds.....	988.88	
Sundry expense.....	49.44	
Diplomas, new plates, etc.....	84.75	
Financial agency.....	158.70	
Total expense.....		\$12,400.93

Special Accounts:—

*Receipts.*

English Course, gifts for current expense.....	\$ 1,732.79	
Slavic Department, gifts for current expense.....	2,779.14	
Amount carried forward .....		\$4,511.93

Amount brought forward.....	\$4,511.93	
Leroy H. Cowles scholarship.....	75.00	
Beneficiary Aid, interest on funds.....	832.47	
“ “ gifts.....	299.34	
“ “ returned.....	205.00	
Total .....	—————	\$5,923.74

*Payments.*

English Course, expenses.....	\$ 1,400.00	
“ “ advances repaid (part).....	332.79	
Slavic Department, expenses.....	2,863.50	
Beneficiary Aid .....	1,275.00	
Total .....	—————	\$5,871.29

## THE CONSERVATORY OF MUSIC.

## INCOME.

Term bills.....	\$37,664.08	
Interest on Reserve Fund.....	767.23	
Rent of Williams House.....	203.09	
Total income.....	—————	\$38,634.40

## EXPENSE.

Salaries .....	\$28,432.89	
Library .....	861.09	
Stationery and printing.....	519.88	
Advertising .....	285.25	
Postage .....	32.50	
Piano and organ tuning .....	934.28	
Fuel and lights.....	1,441.84	
Janitors and engineers.....	1,721.10	
Supplies and repairs.....	973.54	
Purchase of instruments .....	1,709.97	
Advances repaid (part).....	955.13	
Total expense .....	—————	\$37,867.17



## Special Accounts:—

*Receipts.*

Loan Fund, loans returned.....	\$	56.50
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*Payments.*

Loan Fund, loans made.....		62.00
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## THE LIBRARY.

## INCOME.

From invested funds.....	\$	717.13	
Dividend, G. F. Harvey Co .....		50.00	
Term bills .....		1,257 07	
Private Examinations .....		291.00	
Registrar's fees.....		123.75	
Librarian's fines, etc .....		60.00	
Appropriation from University account for moving shelves, books, etc .....		100.00	
Gifts for current expense.....		596.51	
Total .....	—		\$3,195.46

## EXPENSES.

Librarian's assistants, clerks.....	\$	652.23	
Supplies .....		140.05	
Binding books.....		630.85	
Stationery and printing.....		84.15	
Moving shelves, books, etc.....		83.01	
Purchase of books.....		1,408.32	
Freight .....		21.64	
Total .....	—		\$3,020.25

## MISCELLANEOUS.

## RECEIPTS.

Finney Memorial Fund, interest.....	\$	3,761.64	
Foltz Tract Fund, interest .....		24.85	
Annuity Funds, interest.....		5,793.07	
Total .....	—		\$9,579.56

## PAYMENTS.

Finney Memorial Fund, annuity.....	\$ 1,900.00	
Foltz Tract Fund (for tracts).....	3.07	
Annuities .....	7,453.60	
Healey Fund (books).....	1.99	
Total .....	————	\$9,358.66

*General Summary of Receipts and Payments by Departments.*

	RECEIPTS.	PAYMENTS.
University .....	\$11,144.51	\$23,107.33
Special accounts.....	8,416.55	7,249.02
College .....	35,333.14	33,445.54
Special accounts.....	782.45	1,422.97
Academy .....	16,887.15	14,309.10
Theological Seminary .....	11,572.06	12,400.93
Special accounts.....	5,923.74	5,871.29
Conservatory of Music.....	38,634.40	37,867.17
Special account .....	56.50	62.00
Library .....	3,195.46	3,020.25
Miscellaneous .....	9,579.56	9,358.66
	————	————
	\$141,525.52	\$148,144.26

*General Statement of Receipts and Disbursements by the Treasurer of  
Oberlin College for the year ending August 31, 1896.*

**INCOME.**

Interest on notes and mortgages.....	\$40,728.48		
“ “ bonds and collateral loans .....	3,290.17		
“ “ bank deposits.....	158.78		
“ “ sundry subscription notes.....	610.50—	\$44,787.93	
Dividends on Stocks:—			
New England Loan and Trust Co.....	270.00		
The G. F. Harvey Co.....	50.00—	320.00	
Real estate, from rents; etc., net receipts:—			
Oberlin, gross receipts.....	\$7,565.11		
Less repairs and taxes.....	2,764.36—	\$4,800.75	
Plumb farm (Iowa) gross.....	1,316.69		
Less repairs and taxes.....	232.64—	1,084.05	
West Virginia oil lands, gross.....	2,661.17		
Expenses, attorney's fees, etc....	1,290.43—	1,370.74—	7,255.54
Term bills:—			
College .....	\$15,881.95		
Academy .....	16,887.15		
Theological Seminary.....	1,180.50		
Library .....	1,257.07		
Art School.....	556.50		
Conservatory .....	37,664.08		
Woman's Gymnasium, teachers' course.....	1,537.95—	74,965.20	
Sundries:—			
Finney Biography, copyright.....	44.48		
Dividend Chapin Insurance Policies.....	38.22		
Library fees, fines, etc.....	474.75		
Special instruction in Elocution.....	358.00		
Diplomas .....	459.40		
Laboratory fees—Chemistry.....	\$594.84		
Botany.....	373.87		
Zoölogy .....	511.00—	1,479.71	
Jones loan Fund (loans returned) .....	135.00		
Leroy H. Cowles scholarship.....	75.00		
The May Moulton Memorial Fund (interest)....	70.00		
Beneficiary aid returned (Theological).....	205.00		
Amounts carried forward .....	\$3,339.56	\$127,328.67	



Amounts brought forward.....	\$3,339.56	\$127,328.67
Conservatory loan Fund (loans returned).....	56.50	
Ladies' Hall insurance, balance.....	4,010.73	
Refund, annuity .....	60.00	
Sundry gifts for immediate use.....	6,630.06—	14,096.85
Total income receipts.....		<u>\$141,425.52</u>

### RECEIPTS EXCLUSIVE OF INCOME.

Marx Straus Fund.....	\$40,000.00	
Mary E. Wardle scholarship.....	1,250.00	
James H. Fairchild Professorship (additional).....	100.00	
Dascomb Professorship (additional).....	206.00	
Alumni Fund (additional).....	50.00	
Library Fund of class of '85 (additional).....	395.00	
Total increase of permanent funds.....	—	42,001.00
Total receipts.....		<u>\$183,426.52</u>

### PAYMENTS.

#### Salaries:—

University.....	\$12,620.00	
College .....	26,888.92	
Academy .....	12,475.82	
Seminary .....	10,100.00	
Conservatory .....	28,432.89—	\$90,517.63

#### Clerks:—

University.....	299.01	
College .....	200.53	
Academy .....	202.27	
Seminary .....	24.51—	726.32

#### Stationery, Printing and Postage:—

University.....	2,281.23	
College .....	186.03	
Academy.....	252.63	
Seminary .....	97.15	
Conservatory .....	552.38—	3,369.42

Amount carried forward..... \$94,613.37

Amount brought forward.....		\$94,613.37
Advertising and Outside Representation:—		
University.....	430.76	
College .....	221.29	
Seminary .....	77.35	
Conservatory .....	285.25—	1,014.65
Fuel and Lights:—		
University .....	1,071.73	
College .....	650.34	
Academy .....	239.81	
Seminary.....	820.15	
Conservatory .....	1,441.84—	4,223.87
Buildings and Grounds, Janitors, Supplies, etc.:—		
University.....	2,398.74	
College .....	1,198.25	
Academy .....	347.67	
Seminary .....	988.88	
Conservatory .....	2,694.64—	7,628.18
Laboratories, Museum, etc.....		2,190.45
Gymnasias .....		999.62
Special Courses (all departments).....		6,437.20
Scholarships and aid.....		5,219.15
Purchase of books.....		1,410.31
Sundry advances repaid.....		4,278.01
Annuities .....		11,436.90
Sundry payments.....		8,592.55
Total payments.....		\$148,044.26
Total receipts.....	\$183,426.52	
Total payments .....	148,044.26	
Increase in Funds and Balances as is also shown on page 33 of this report..	\$35,382.26	

*Funds and Balances in the care of the Treasurer.**Sept. 1, 1895.**August 31, 1896.*

## UNIVERSITY.

\$ 9,950.94	General Fund (so called).....	\$ 1,985.46	
58,748.43	Endowment .....	58,793.37	
17,464.89	Alumni Fund .....	17,514.89	
24,475.00	E. I. Baldwin Fund .....	24,475.00	
10,000.00	Henrietta Bissell Fund .....	10,000.00	
30,773.41	James H. Fairchild Professorship .....	30,873.41	
10,275.00	Walworth Fund .....	10,275.00	
38,000.00	Dickenson Fund .....	38,000.00	—\$191,917.13
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2,500.00	C. N. Pond Fund .....	2,499.25	
7,000.00	Dutton " .....	6,927.90	
100.00	Shaw " .....	96.17	
3,000.00	Prunty " .....	2,999.90	
200.00	Whipple " .....	195.94	
300.00	Finney " .....	296.91	
1,000.00	Davis " .....	969.70	
100.00	Ryder " .....	95.97	
9,000.00	Dascomb " .....	8,907.30	
500.00	Warner " .....	494.85	
65,000.00	C. V. Spear " .....	64,530.50	
1,500.00	Gillette " .....	1,454.55	
1,600.00	Butler " .....	1,583.53	
500.00	Watkins " .....	484.85	
450.00	Perry " .....	436.37	
200.00	Seales " .....	194.94	
100.00	Latimer " .....	95.97	
6,500.00	Ross " .....	6,498.05	
5,000.00	Gilchrist " .....	4,948.50	
	Marx Straus " .....	40,000.00	— 143,711.14
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1,000.00	Cowles Memorial Scholarship .....	1,000.00	
1,100.00	Dr. A. D. Lord Scholarship .....	1,100.00	
1,000.00	Mrs. Elizabeth W. Lord Scholarship .....	1,000.00	
1,045.00	Hinchman Fund .....	1,045.00	-- 4,145.00
<hr/>			
5,387.50	Lydia Ann Warner Scholarship .....	5,000.00	
1,115.72	F. V. Hayden Scholarship .....	1,000.00	
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Amounts carried forward .....		\$6,000.00	\$339,773.27

Amounts brought forward.....	\$6,000.00	\$339,773.27
6,000.00 Avery Fund.....	6,000.00	
1,651.79 Finney Scholarship .....	1,713.91	
1,000.00 Howard Valentine Scholarship.....	1,000.00	
1,000.00 Caroline Scholarship.....	1,000.00	
1,000.00 Talcott " .....	1,000.00	
1,000.00 Metcalf " .....	1,000.00	
1,000.00 Dodge " .....	1,000.00	
1,000.00 Dascomb " .....	1,000.00	
1,000.00 Bierce " .....	1,000.00	
1,068.33 Graves " .....	1,000.00	
545.75 Louis Nelson Churchill Scholarship.....	500.00	
201.00 Ann Lincoln Scholarship.....	200.00	
1,521.49 Jones Loan Fund.....	1,526.19	
Mary E. Wardle Scholarship.....	1,250.00—	25,190.10
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62,694.04 C. G. Finney Memorial Fund.....	64,555.68	
1,160.27 Jennie Allen Nurse Fund.....	1,209.97—	65,765.65
31.44 Balance credits, sundry accounts .....		1,314.39

## COLLEGE

\$68,313.88 Endowment .....	\$67,889.88	
19,255.41 Dascomb Professorship.....	19,461.41	
50,000.00 Stone Professorship.....	50,000.00	
55,881.37 Fredrika Bremer Hull Professorship.....	55,881.37	
30,000.00 Graves Professorship.....	30,000.00	
30,000.00 Brooks " .....	30,000.00	
29,709.89 Monroe " .....	29,709.89	
25,000.00 James F. Clark Professorship.....	25,000.00	
20,000.00 Perkins Fund.....	20,000.00	
25,000.00 Avery Professorship.....	25,000.00—	\$352,942.55
290.66 G. F. Wright Research Fund (balance) ..		131.14
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1,036.33 Jennie M. Williams Scholarship.....	1,000.00	
6,000.00 Ellen M. Whitcomb " .....	6,000.00	
1,020.67 Flora L. Blackstone " .....	1,000.00	
500.00 Tracy-Sturges Scholarship.....	500.00—	8,500.00
Amount carried forward.....		\$793,617.10



Amount brought forward..... \$793,617.10

### THEOLOGICAL SEMINARY.

33,481.88	Endowment.....	33,481.88
21,371.10	Finney Professorship.....	21,371.10
8,935.84	Finney and Morgan Professorship.....	8,935.84
25,000.00	Holbrook Professorship.....	25,000.00
19,707.00	Michigan ".....	21,707.00
4,750.00	Place Fund.....	4,750.00—\$115,245.82

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5,000.00	West Fund.....	4,898.50
150.00	Hudson ".....	148.45
5,950.00	Burrell ".....	5,236.44— 10,283.39

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5,000.00	Lemuel Brooks Scholarship.....	5,000.00
1,500.00	Jennie M. Rossiter ".....	1,500.00
1,000.00	McCord-Gibson ".....	1,000.00
1,000.00	John Morgan ".....	1,000.00
1,000.00	Painesville ".....	1,000.00
1,000.00	Oberlin, First Cong. Church Scholarship...	1,000.00—
1,000.00	Oberlin Second Cong. Church "...	1,000.00
1,000.00	Anson G. Phelps Scholarship.....	1,000.00
1,000.00	Butler Scholarship.....	1,000.00
1,000.00	Miami Conference Scholarship.....	1,000.00
1,250.00	Tracy Scholarship.....	1,250.00
1,000.00	Sandusky ".....	1,000.00
700.00	Emerson " (part).....	700.00
812.60	Unused income of above scholarships....	949.41— 18,399.41
282.59	Balance credits, sundry accounts.....	196.24

### CONSERVATORY.

15,437.38	Reserve Fund.....	16,204.61
589.00	Loan Fund.....	583.50— 16,788.11

### LIBRARY.

432.00	Class of '85 Fund.....	\$827.00
400.00	Cochran Fund.....	400.00
500.00	Grant Fund.....	500.00

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Amounts carried forward.....\$ 1,727.00 \$954,530.07

	Amounts brought forward.....	\$1,727.00	\$954,530.07
50.00	Hall Fund.....	50.00	
100.00	Henderson Fund.....	100.00	
11,176.63	Holbrook Fund.....	11,176.63	
500.00	Keep-Clark Fund.....	500.00	
1,000.00	Plumb Fund.....	1,000.00—	\$14,553.63
270.48	Balance credits sundry accounts.....	————	445.69

IN TRUST FOR PURPOSES NOT  
CONNECTED WITH COLLEGE.

525.65	Foltz Tract Fund.....	547.43
<u>\$934,690.06</u>	Total funds and balances.....	<u>\$970,076.82</u>

Total increase of Funds and Balances. \$35,382.26

LIABILITIES.

13,850.00	Bills payable.....	15,950.00	
9,675.80	Deposits and personal accounts.....	12,376.27—	28,326.27
<u>\$958,215.86</u>			<u>\$998,403.09</u>

*The following property represents the above named Funds and Balances,  
and is answerable for the same.*

**Notes and Mortgages distributed as follows:—**

Cleveland .....	\$122,841.94	
Ashtabula .....	115.00	
Akron .....	27,000.00	
Oberlin .....	22,547.19	
Sandusky .....	1,000.00	
Burton .....	1,800.00	
North Amherst .....	750.00	
Kenton .....	1,500.00	
Lorain .....	9,350.00	
Toledo .....	150.00	
Talmadge .....	500.00	
Farm lands in Ohio .....	90,887.83	
Total in Ohio .....	—————	\$278,441.96
Des Moines .....	5,150.00	
Grinnell .....	5,000.00	
Farm lands in Iowa .....	4,700.00	
Total in Iowa .....	—————	14,850.00
Grand Rapids .....	25,815.00	
Farm lands in Michigan .....	75,353.00	
Total in Michigan .....	—————	101,168.00
Topeka .....	10,500.00	
Salina .....	2,000.00	
Eureka .....	871.20	
Hutchinson .....	5,000.00	
Wabaunsee .....	350.00	
Strong City .....	480.00	
Eldorado .....	4,000.00	
Garnett .....	1,000.00	
Farm lands in Kansas .....	132,246.48	
Total in Kansas .....	—————	156,447.68
Duluth .....	20,900.00	
Farm lands in Minnesota .....	4,500.00	
Total in Minnesota .....	—————	25,400.00
Amount carried forward .....		576,307.64



Amount brought forward.....	576,307.64	
Farm lands in North Dakota.....	22,964.89	
“ “ South Dakota.....	800.00	
“ “ Nebraska.....	11,090.50	
“ “ Indiana.....	30,925.00	
	<hr/>	\$642,088.03

#### Stocks and Bonds:—

New England Loan & Trust Co. (preferred)....	4,500.00	
Streator, Ill., paving bonds.....	7,277.10	
Hutchinson, Kans., paving bonds.....	19,728.63	
Collateral loans.....	49,150.24	80,655.97

#### Real Estate: —

Ashtabula (city property).....	3,000.98	
Oberlin “ “.....	60,431.87	
Sandusky “ “.....	2,100.00	
Total in Ohio.....	<hr/>	65,532.85
Grand Rapids (city property).....	4,050.00	
Farm lands in Michigan.....	5,100.00	
Total in Michigan.....	<hr/>	9,150.00
Topeka (city property).....	13,899.45	
Eskridge (city property).....	3,000.00	
Cottonwood Falls.....	850.00	
Hutchinson.....	3,700.00	
McPherson.....	550.00	
Salina.....	1,000.00	
Farm lands in Kansas.....	85,095.54	
Total in Kansas.....	<hr/>	108,094.99
Fargo (city property).....	4,100.00	
Farm lands in North Dakota.....	9,850.00	
Total in North Dakota.....	<hr/>	13,990.00
Farm lands in South Dakota.....	2,835.00	
“ “ Minnesota.....	7,766.58	
“ “ Missouri.....	2,000.00	
“ “ Illinois.....	6,000.00	
Total real estate.....	<hr/>	215,369.42
Amount carried forward.....		<hr/> \$938,113.42

	Amount brought forward.....	\$938,113.42
<b>Sundries:—</b>		
Construction account Baldwin Cottage (loan).	13,470.31	
Construction account Talcott Hall (loan) ....	14,750.77	
Advances to Stewards of Boarding Halls....	1,892.52	
Advances to Literary Societies.....	80.82	
Advances to Conservatory .....	4,461.93	
Advances to Museum.....	1,464.75	
Advances to English Theological Course ....	750.40	
Advances to Scholarship and Beneficiary Fund	845.15	
Advances to Straus Block.....	912.40	
Bills receivable and sundry accounts .....	19,629.52—	58,258.57
Cash in Banks.....	1,277.12	
Cash in Treasurer's Office .....	753.98—	2,031.10
		<hr/>
		\$998,403.09

This certifies that we have examined the books and vouchers in the Treasurer's office of Oberlin College, and find the same correct. The vouchers correspond to the ledger accounts and are correct.

A. H. JOHNSON,  
Chairman of Auditing Committee.

*January 16, 1897.*



